EXHIBIT 3

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List of Known BLMIS/Madoff Bank and Brokerage Accounts

Name on Account Statement - 1	Name on Account Statement - 2	Date of Name Change	Banking / Financial Institution ^[1]	Account Number	Earliest Available Statement ^[2]	Latest Available Statement
Bernard L Madoff Investment Securities LLC	No Change	n/a	Bank of America	xxx-x8229	Dec-06	Feb-09
Bernard L. Madoff	No Change	n/a	Bank of America	xxxx-x-x0329	Dec-98	Jun-01
Bernard L Madoff Investment Securities LLC	No Change	n/a	Bank of New York	xx4239	Mar-05	May-07
Master Trust - Master Custody Account / Bernard L Madoff	Custodian Account / Bernard L Madoff	Dec-00	Bank of New York	xx6715	Jul-99	Jun-09
Bernard L Madoff Investment Securities LLC	No Change	n/a	Bank of New York	xxx-xx0052	May-08	Dec-08
Bernard L. Madoff	No Change	n/a	Bank of New York	xxx-xxx1050	Jul-99	May-09
Bernard L Madoff / Ruth Madoff	No Change	n/a	Bank of New York	xxx-xxx2156	Jan-02	Dec-02
Bernard L Madoff Investment Securities LLC	No Change	n/a	Bank of New York	xxx-xxx2-393	Jul-99	Jan-09
Bernard L Madoff / Ruth Madoff	No Change	n/a	Bank of New York	xxxxxx2690	Dec-97	Jul-10
Bernard L Madoff Investment Securities	No Change	n/a	Bank of New York	xxx-xxx3-878	Jan-98	Apr-00
Bernard L Madoff Investment Securities LLC	No Change	n/a	Bank of New York	xxx-xxx4-391	May-03	Jan-09
Bernard L. Madoff	No Change	n/a	Bank of New York	xxx-xxx6-412	Jun-99	May-09
Bernard L. Madoff	Bernard L Madoff Investment Securities LLC	May-01	Bank of New York	xxx-xxx6-621	Jan-98	Jan-09
Bernard L Madoff Investment Securities LLC	No Change	n/a	Bank of New York	xxx-xxx6-918	Sep-03	Feb-09
Bernard L. Madoff	Bernard L Madoff Investment Securities LLC	May-01	Bank of New York	xxx-xxx7-065	Jun-00	Aug-07
Bernard L. Madoff	Bernard L Madoff Investment Securities LLC	May-01	Bank of New York	xxx-xxx7-826	Jan-98	Jan-09
Bernard L. Madoff	Bernard L Madoff Investment Securities LLC	May-01	Bank of New York	xxx-xxx9-934	Jan-98	Jan-09
Bernard L Madoff Securities LLC	No Change	n/a	Bank of New York / Pershing LLC (Imperial Capital)	xxx-xx7646	Apr-08	Dec-08
Bernard L Madoff Securities	No Change	n/a	Bank of New York / Pershing LLC (Janco Partners Inc)	xxx-xx2296	Mar-05	Dec-08
Bernard L. Madoff	No Change	n/a	Bank of New York / Pershing LLC (Link Brokers Derivatives Corporation)	xxx-xx1141	Oct-08	Dec-08
Bernard L Madoff Inv Sec LLC c/o Bernard L Madoff Inv Sec LLC	No Change	n/a	Bank of New York / Pershing LLC (Merriman Curhan Ford)	xxx-xx0425	Dec-07	Dec-08
Bernard L Madoff Inv Sec LLC c/o Bernard L Madoff Inv Sec L	No Change	n/a	Bank of New York / Pershing LLC (Merriman Curhan Ford)	xxx-xx3028	Jun-06	Sep-08
Bernard L Madoff Inv Sec LLC c/o Bernard L Madoff Inv Sec LLC	No Change	n/a	Bank of New York / Pershing LLC (Merriman Curhan Ford)	xxx-xx5612	Aug-08	Sep-08
Bernard L Madoff Investment Securities LLC	No Change	n/a	Bank of New York / Pershing LLC (Pali Capital Inc)	xxx-xx5078	Mar-08	Dec-08
Bernard L Madoff	No Change	n/a	Bank of Tokyo	xxx-xx0025	Nov-98	Dec-98
Bernard L. Madoff	No Change	n/a	Bankers Trust Company	xx-xx0-417	Dec-98	Jan-01
Bernard L. Madoff	No Change	n/a	Bankers Trust Company	xx-xx0-599	Dec-98	Jul-00
Madoff, Bernard L.	No Change	n/a	Banque Nationale de Paris	xxx-xxxxxx-xx00-47	Nov-98	Mar-00
Bernard L. Madoff Inv Sec LLC Bernard L. Madoff	No Change No Change	n/a n/a	Barclays / Lehman Barclays / Lehman	xxx1370 xxx8820	May-07 Sep-04	Aug-08 Dec-05
Bernard L Madoff Inv Sec	No Change No Change	n/a	Barclays / Lehman	xxx-x1151	Dec-06	Feb-07
Bernard L Madoff Inv Sec	No Change	n/a	Barclays / Lehman	xxx-x1172	Feb-05	Jun-07
Bernard L Madoff Inv Sec	No Change	n/a	Barclays / Lehman	xxx-x1574	Dec-06	Dec-06
Bernard L Madoff Inv Sec	No Change	n/a	Barclays / Lehman	xxx-x3646	Oct-06	Nov-07
Bernard L Madoff Inv Sec	No Change	n/a	Barclays / Lehman	xxx-x3680	Jul-07	Jul-08
Bernard L Madoff Investment Securities LLC	No Change	n/a	Barclays / Lehman	xxx-x4435	May-07	Nov-08
Bernard L. Madoff	No Change	n/a	Barclays / Lehman	xxx-x6152	Jun-03	May-06
Bernard L Madoff Inv Sec	No Change	n/a	Barclays / Lehman	xxx-x7981	Feb-07	May-07
Bernard L Madoff Inv Sec	No Change	n/a	Barclays / Lehman	xxx-x8624	Jan-07	Mar-07
Bernard L. Madoff	No Change	n/a	Barclays / Lehman	xxx-x4398	Jan-00	Nov-08
Mr ou Mme Bernard Madoff	No Change	n/a	Barclays Bank PLC	xxxxxx x 01 01	Dec-03	Nov-08
Bernard L Madoff Investment Securities LLC	No Change	n/a	Bear Stearns	xxx-xxxx1 418	May-05	Sep-08
Bernard L Madoff Investment Securities LLC	No Change	n/a	Bear Stearns	xxx-xxxx1 JJ4	May-05	Mar-08
Bernard L. Madoff	Bernard L Madoff Investment Securities LLC	May-04	Bear Stearns	xxx-x2698	Jun-98	Apr-06
Bernard Madoff Securities LLC	No Change	n/a	Bear Stearns Securities Corp (American Technology Research)	xxx-xxxx9 999	May-07	Dec-08

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Bernard L Madoff Investment Securities LLC	No Change	n/a	Bear Stearns Securities Corp (Cohmad Securities Corp)	xxx-xxxx1 018	May-01	Feb-06
Madoff Investment Securities FAO Madoff Inv Securities	No Change	n/a	Bear Stearns Securities Corp (Friedman, Billings Ramsey & Co)	xxx-xxxx2 R55	Apr-06	Mar-08
Madoff Investment	No Change	n/a	Bear Stearns Securities Corp (Gabelli & Company Inc)	xxx-xxxx7 125	Apr-08	Sep-08
	No Change	n/a	Bear Stearns Securities Corp (Johnson Rice & Co LLC)	xxx-x3396	May-05	Dec-07
Bernard L Madoff Investment Securities LLC	No Change	n/a	Bear Stearns Securities Corp (Miller Tabak + Co LLC)	xxx-xxxx8 976	Jun-05	Sep-08
	No Change	n/a	Bear Stearns Securities Corp (Miller Tabak Roberts Securities LLC)	xxx-xxxx7 S10	Jan-07	Dec-08
ILLC	No Change	n/a	Bear Stearns Securities Corp (Needham & Company LLC)	xxx-xxxx3 605	Jul-07	Mar-08
Bernard L Madoff Investments Securities LLC	No Change	n/a	Bear Stearns Securities Corp (Order Execution Services LLC)	xxx-xxxx6 001	Jan-05	Jan-07
LLC	No Change	n/a	Bear Stearns Securities Corp (Pali Capital Inc)	xxx-xxxx6 400	Jan-07	Mar-08
	No Change	n/a	CIBC	xxx-x0217	Dec-08	Apr-09
LLC	No Change	n/a	CIBC	xxxxxx0626	Dec-05	Dec-05
LLC	No Change	n/a	CIBC	xxxxxx7326	Dec-05	Dec-05
LLC	No Change	n/a	Citi Smith Barney	xxx-xxx31-12	Apr-06	Aug-08
	No Change	n/a	Citigroup	xxx-xxx46-11	Aug-99	Sep-08
Bernard I Madoff Investment Securities	No Change No Change	n/a n/a	Commerce Bank NA / TD Bank NA Credit Suisse	xxx-xx0814 xG8DD	Dec-08 Feb-05	Dec-08
Bernard I Madoff Investment Securities	No Change	n/a	Credit Suisse	xxx-xx9386	Apr-08	May-09
Bernard L. Madoff Investment Securities	No Change	n/a	Fidelity	xxx-xx0027	May-05	May-05
B L Madoff Investment Sec	No Change	n/a	Fidelity	xxx-xx2622	Nov-92	Jan-09
Bernard L Madoff Investment Securities	No Change	n/a	Fidelity	xxx-xx6507	May-93	Jul-94
	No Change	n/a	Fidelity	xxx-xx9043	Aug-98	May-09
Bernard L Madoli	No Change	n/a	Fidelity / National Financial Services (Batenkill Capital)	xxx-xx0150	Jan-05	Sep-05
Remard L Madott Invst Secs	Bernard L. Madoff Invst Sec / Broker Dealer A/C	Oct-05	Fidelity / National Financial Services (Gordon Haskett Capital Corp)	xxx-xx7532	Mar-05	Mar-07
Bernard L Madoff Invst Secs LLC / Madoff	No Change	n/a	Fidelity / National Financial Services (Kaufman Brothers LP)	xxx-xx0425	Oct-08	Nov-08
Bernard Madoff Invst Secs LLC	No Change	n/a	Fidelity / National Financial Services (Ladenburg Thalmann & Co Inc)	xxx-xx1185	Jan-08	Jan-08
Bernard L Madoff Securities	No Change	n/a	Fidelity / National Financial Services (Thomas Weisel Partners)	xxx-xx7520	May-06	Nov-08
Madoff	Broker Dealer Crd Acct Madoff	Oct-05	Fidelity / National Financial Services (Tradetrek Securities)	xxx-xx2437	Jun-05	Apr-08
	No Change	n/a	Jeffries & Co (Merriman Curhan Ford)	xxx-x8302	Mar-06	Jun-06
Bernard Madoff Securities	No Change	n/a	Fox-Pitt, Kelton	xxx-xx1904	Jul-08	Aug-08
Bernard L. Madoff Investment Securities	No Change	n/a	JPMorgan Chase	x x3414	Apr-02	Dec-08
	Bernard L. Madoff Investment Securities	Sep-02	JPMorgan Chase	x x4276	Apr-98	May-01
Bernard L. Madoff	No Change	n/a	JPMorgan Chase	x x0686	Dec-92	May-98
Bernard L. Madoff Investment Securities	5	n/a	JPMorgan Chase	xxxx9466	Sep-07	Feb-09
	No Change	n/a	JPMorgan Chase	xxx-xx0700	Dec-98	Apr-02
	No Change	n/a	JPMorgan Chase	xxx-xx1535	Dec-98	Apr-02
	No Change	n/a	JPMorgan Chase	xxx-xx1543	Dec-98	Apr-02
	Bernard L. Madoff Investment Securities No Change	Sep-02 n/a	JPMorgan Chase JPMorgan Chase	xxxxx1703 xxxxxxxx8765	Dec-98 Dec-01	Mar-09 Nov-08
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	Bernard L Madoff Investment Securities No Change	Sep-02 n/a	JPMorgan Chase JPMorgan Chase	xxxxxxxx1509 xxxx-xxxxx7-509	Dec-98	Mar-09 Feb-01

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Bernard L. Madoff Investment Securities	No Change	n/a	JPMorgan Securities, Inc	xxx-xx4332	Mar-07	Nov-08
Bernard L Madoff Investment Securities LLC	No Change	n/a	M & T Securities	xxx-xx4039	May-07	Mar-09
Bernard L Madoff Inv Secs / Bernard L Madoff Invest Secur	No Change	n/a	Merrill Lynch	xxx-x5U55	Oct-05	Dec-07
Bernard L Madoff Inv Secs / Bernard L Madoff Invest Secur	No Change	n/a	Merrill Lynch	xxx-x5U55	Jul-08	Nov-08
Bernard L. Madoff	No Change	n/a	Morgan Stanley	xxx xx0719	Dec-99	Jul-09
Bernard L. Madoff Investment Secs	No Change	n/a	Paribas	xxx-xxxxxx-xx21-01	Nov-98	Apr-00
Bernard L Madoff Inv Sec LLC	No Change	n/a	Raymond James	xxxx3532	Nov-08	Dec-08
Bernard L Madoff Investment Securities	No Change	n/a	UBS Financial Services (previously held at ABN AMRO & The Chicago Corporation)	x xx x0733	Mar-93	Nov-08
Bernard L Madoff Securities LLC	No Change	n/a	UBS Financial Services	xx xxx18 CG	Jan-05	Nov-08
Bernard L Madoff Investment Securities	No Change	n/a	Wachovia Capital Markets	xxxx4607	Jan-08	Dec-08
Bernard L Madoff Investment Securities	No Change	n/a	Wall St Access	xxx-xx1975	Apr-07	Dec-08
Bernard L Madoff Investment Securities LLC	No Change	n/a	Wall St Access	xxx-xx6906	Jun-07	Nov-07

^[1] The names in parentheses represent the financial advisor or broker-dealer associated with the listed account.

^[2] This date is based on the date of the earliest available account statement. For some accounts, there may be non-statement documents related to the account that are dated earlier than the first available statement.